

Part III.5
SUPPLEMENTARY INFORMATION SHEET
ON REGIONAL AID FOR LARGE INVESTMENT PROJECTS

This supplementary information sheet must be used for the notification of any regional investment aid exceeding the threshold for individual notification defined in point 64 of the Guidelines for national regional aid for 2007-2013.

For ad hoc aid (aid granted outside existing schemes) the Member State must also provide the Supplementary Information Sheet on regional aid (Part III.4). In addition, Member States will have to demonstrate that the project contributes towards a coherent regional development strategy and that, having regard to the nature and size of the project, it will not result in unacceptable distortions of competition. Moreover, Member States will have to demonstrate that the aid will not be unduly concentrated on a particular sector of activity and that it creates no adverse sectoral effects.

The Commission reserves the right to ask for further information in order to carry out an in-depth assessment if the thresholds for such an assessment as defined in point 68 of the Regional Aid Guidelines are reached.

Additionally to this supplementary information sheet(s) the Member State must provide:

- *Part I. General Information*
- *Part II. Summary Information for publication in the Official Journal*

The Member State must also provide the relevant investment agreement, the (draft) aid contract and any other relevant document (including, in the case of ad hoc aid, the letter of intent), in order to confirm that the granting of the aid is in conformity with the general rules under the Guidelines for national regional aid for 2007-2013 and with any underlying aid scheme.

If amounts are converted into the euro or other currencies, please provide the implicit exchange rate assumptions. Please always indicate if the amounts mentioned are in nominal amounts or discounted.

1. ADDITIONAL INFORMATION ON BENEFICIARIES

1.1. Structure of the company or companies investing in the project

1.1.1. Identity of aid recipient(s):

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1.1.2. If the legal identity of the aid recipient is different from the undertaking(s) that finance(s) the project or from the actual beneficiary(ies) of the aid, describe also these differences.

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1.1.3. Please give a clear description of the relation between the beneficiary, the group of enterprises it belongs to and other associated enterprises, including joint ventures.

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1.2. For the company or companies investing in the project, provide the following data for the last three financial years (at group level).

1.2.1. Worldwide turnover, EEA turnover, turnover in the Member State concerned:

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1.2.2. Net operating income, return on capital employed and free cash flow:

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1.2.3. Employment worldwide, at EEA level and in the Member State concerned:

1.2.4. Audited financial statements and annual report(s) for the last three years:

1.3. If the investment takes place in an existing establishment (plant),

provide the following data for the last three financial years of that entity (data for the existing establishment/plant).

1.3.1. Worldwide turnover, EEA turnover, turnover in Member State concerned:

1.3.2. Net operating income, return on capital employed and free cash flow:

1.3.3. Employment:

1.3.4. Aid history - Did the beneficiary receive aid for any other investment in the same establishment (plant) in the last three years?

☐ yes ☐ no

If yes, please give more details:

1.4. Firms in difficulty

Does the aid benefit a firm in difficulty¹ or will it be used for the financial restructuring of a firm in difficulty?

☐ yes ☐ no

If yes, please note that the Community guidelines on State aid for rescuing and restructuring firms in difficulty are applicable.

2. AID

2.1. Form of aid

Please give a detailed description of each form of aid:

2.2. Amount of aid

For each form of aid, provide the following information:

2.2.1. Amount of support, both in nominal and discounted terms:

2.2.2. A complete schedule of the payment of the proposed assistance:

In case of aid awarded in the form of exemptions on future taxes, please indicate how the discounted aid amount will be capped:

¹ As defined in the Community guidelines on state aid for Rescuing and Restructuring firms in difficulty (OJ C 244, 1.10.2004, p. 2).

- 2.2.3. The applicable existing aid scheme(s), including title, state aid number and reference to Commission approval, submission under interim procedure, or supplementary information sheet pursuant to an exemption regulation:
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- 2.2.4. The application for aid was submitted before work was started on the project and the competent authorities have confirmed in writing that, subject to the final outcome of a detailed verification, the project meets the conditions of eligibility laid down by the scheme.
☐ yes ☐ no
If no, please explain.
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2.3. Characteristics

- 2.3.1. Are any of the assistance measures of the overall package not yet defined?
☐ yes ☐ no
If yes, please specify, and explain how the total discounted aid amount will be capped:
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- 2.3.2. Indicate which of the abovementioned measures does not constitute State aid and for what reason(s):
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- 2.3.3. How is it ensured that the aid is made conditional on the maintenance of the investment or the jobs created for a minimum period of five years in case of large companies and three years in case of SMEs?
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2.4. Financing from Community and other sources

- 2.4.1. Are some of the abovementioned measures to be co-financed by Community funds (European Investment Bank, European Social Fund, European Regional Development Fund, other)? Please explain.
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- 2.4.2. Is some additional support for the same project to be requested from any other European or international financing institutions?
☐ yes ☐ no
If so, for what amounts?
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2.5. Reporting

Please confirm that the following documents will be provided to the Commission:

- ☐ within 2 months of granting the aid, a copy of the aid contract between the granting authority and the beneficiary;
- ☐ on a five-yearly basis, starting from the approval of the aid by the Commission, an intermediary report (including information on the aid amounts being paid, on the execution of the aid contract and on any other investment projects started at the same establishment/plant);

- ☐ within 6 months after payment of the last tranche of the aid, based on the notified payment schedule, a detailed final report.

3. ASSISTED PROJECT

3.1. Timeline

Specify the planned start date of the investment, the planned date of completion of the investment and the planned year by which full production will be reached, if necessary for each product envisaged by the investment project.

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3.2. Description of the project

- 3.2.1. Specify the type of the project and whether it is a new establishment; the extension of an existing establishment; diversification of the output of an establishment into new, additional products; a fundamental change in the overall production process of an existing establishment; or the acquisition of capital assets directly linked to an establishment by an independent investor which has closed or which would have closed had it not been purchased:

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- 3.2.2. Provide a short description of the project:

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3.3. Breakdown of the project costs

- 3.3.1. Specify the total cost of the investment over the lifetime of the project:

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- 3.3.2. Provide a detailed breakdown per year and per category (land, buildings, plant/machinery, or other) of the eligible costs associated with the investment project, where relevant for each product envisaged by the investment project:

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3.4. Financing of total project costs

Please provide a complete description of the financing of the project and how it ensures that at least 25% of the eligible costs are financed in a way which is free of public support, including de minimis aid.

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4. PRODUCT AND MARKET CHARACTERISTICS

In this section, if applicable, please take account of any relevant marketing or similar arrangements with other companies for the calculation of the capacity and the market share (e.g. exclusive licenses for sales).

4.1. Characterisation of product(s) envisaged by the project

- 4.1.1. Specify all the product(s) that will be produced in the aided facility upon the completion of the investment and indicate, where appropriate, the Prodcom code or CPA nomenclature for projects in the service sectors.

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4.1.2. Will the products envisaged by the project replace any other products produced by the beneficiary (at group level)? What product(s) will it replace? If these replaced products are not produced at the location of the project, indicate where they are currently produced. Please provide a description of the link between the replaced production and the current investment and give a time schedule for the replacement.
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4.1.3. What other product(s) can be produced with the same new facilities (through flexibility of the production installations of the beneficiary) at little or no additional cost?
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4.2. Product concerned and relevant product market

4.2.1. Explain if the project concerns an intermediate product and if a significant part of the output is not sold on the market (under market conditions). Based on the above explanation, for the purpose of calculating the market share and capacity increase in the remainder of this section, please indicate if the product concerned is the product envisaged by the project or if it is the downstream product.
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4.2.2. Please indicate the demand side substitutes and the supply side substitutes of the product concerned. The relevant product market includes the product concerned and its substitutes considered to be such either by the consumer (by reason of the product's characteristics, prices and intended use) or by the producer (through flexibility of the production installations of the beneficiary and its competitors).
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4.3. Market share data

Please answer the following questions for all products concerned.

4.3.1. For the purpose of applying point 68(a) of the RAG, the Commission will normally assume that the relevant geographic market is the European Economic Area (EEA). Please provide arguments if another geographic market for the product(s) is considered relevant.
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4.3.2. Please provide an estimate of all sales of the aid recipient on the relevant market (at group level, in value and volume terms), from the year preceding the start year of the investment to the year following full production of the product envisaged by the project. If applicable, provide a breakdown of these sales into product concerned and other categories of products sold by the aid beneficiary on the relevant market.
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4.3.3. Please provide an estimate of the overall sales of all producers on the relevant market (in value and volume terms), from the year preceding the start year of the investment to the year following full production of the product envisaged by the project. If available, include statistics prepared by public and/or independent sources.
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4.3.4. Please explain the methodology underlying the estimates and the implicit price assumptions.
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4.4. Market evolution

Please answer the following questions for all products concerned.

- 4.4.1. Provide for each of the last six years data on apparent consumption² (in value and volume terms) in the relevant product market in the EEA. Please also provide implicit price assumptions. If available, include statistics prepared by public and/or independent sources.
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- 4.4.2. Please calculate from the above figures the Compound Annual Growth Rate (CAGR)³ of apparent consumption in the relevant product market in the EEA.
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- 4.4.3. Please calculate the average annual growth rate of the EEA's GDP over the last five years as a Compound Annual Growth Rate (CAGR) using Eurostat figures⁴ (www.eu.int/comm/eurostat/ – currently the figures can be found under “Themes/Economy and finance/National accounts/Annual national accounts/GDP and main aggregates”).
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- 4.4.4. Is the average annual growth rate of the apparent consumption on the relevant product market in the EEA over the last five years below the average annual growth rate of the EEA GDP over the last five years?
☐ yes ☐ no

4.5. Capacity considerations

Please answer the following questions for all products concerned.

If from point 4.4 on market evolution follows that the average annual growth rate of the apparent consumption on the relevant market is below the average annual growth rate of the EEA GDP, provide the following information:

- 4.5.1. Provide an estimate of the production capacity created by the investment (in volume and value terms).
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- 4.5.2. Provide an estimate of any changes in the total capacity of the beneficiary (at group level) in the EEA between the year preceding the start year of the project and the year following completion of the project (in volume and in value terms). Please also provide implicit price assumptions. If available, include statistics prepared by public and/or independent sources
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- 4.5.3. Provide an estimate of the total apparent consumption on the relevant product market(s) in the EEA for the year preceding the start year and for the year following the completion of the project (in volume and in value terms). Please also provide implicit price assumptions. If available, include statistics prepared by public and/or independent sources
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² Apparent consumption is production plus imports minus exports. If no apparent consumption data are readily available, other relevant data can be used.

³ The CAGR is calculated as $[y(t) / y(t - 5)]^{1/5} - 1$.

⁴ EU25 can be used as a proxy for the EEA in this context.

5. OTHER INFORMATION

Please indicate here any other information (e.g. environmental impacts or benefits) you consider relevant to the assessment of the measure(s) concerned.

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